



STEVE J. THERIOT, CPA  
LEGISLATIVE AUDITOR

OFFICE OF  
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September 17, 2007

To Whom It May Concern:

This report is not an audit performed in accordance with generally accepted *Government Auditing Standards* nor was it prepared by an independent Certified Public Accountant.

This report was submitted by Department of Agriculture employees whose work was not supervised by a CPA or the Legislative Auditor.

Sincerely,



Steve J. Theriot, CPA  
Legislative Auditor

SJT:JSI:ss

[SOILANDWATER]

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 9/26/07



LOUISIANA DEPARTMENT OF AGRICULTURE & FORESTRY  
BOB ODOM, COMMISSIONER



July 11, 2006

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COMMISSIONERS

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Baton Rouge, LA 70821  
(225) 922-1269  
Fax: 922-2577

Mr. Ozane Gravois  
Chairman, New River SWCD  
P.O. Box 72  
Convent, LA 70723

Dear Mr. Gravois:

Attached is the New River Soil and Water Conservation District Audit Report for the year ending June 30, 2005. Please be advised that during the recent audit the state auditor found the following findings. The auditor made several appointments with the district secretary to show her how to prepare the financial statements but she was unable to keep the appointments.

1. **Financial Statements:** The financial statements of the district were not prepared prior to the audit. This is the second time in recent audits that the district has not complied with this requirement. State law requires that the financial statements be prepared prior to an audit, therefore, the district must prepare the financial statements prior to the audit. Financial statements to be prepared by the district staff at the end of each fiscal year consist of a balance sheet, income statement, and changes in fund balance. Also required is a schedule of per diem, mileage only for monthly board meetings, and then other mileage paid to board members.
2. **Group Insurance:** Group insurance premiums were paid by the district prior to the district receiving payment of the premiums four times during the audit period. The supervisors' and/or retiree's share of the group insurance premiums must be received by and deposited into the district's bank account prior to the payment of the premiums by the district. **This is a violation of state law.** Be advised that the continued violation of state law is not acceptable and if it occurs again it will seriously affect the supervisor's or retiree's ability to participate in the state group insurance program (OGB). Therefore, it is recommended that all insurance premiums be paid one month in advance. The secretary must maintain a record each month showing the date each supervisor or retiree paid their insurance premium, the amount paid, the date the funds were deposited into the district's bank account, the date the district paid OGB and the monthly balance. This monthly balance should NEVER be in the negative. In order to avoid an NSF check, when the supervisor/retiree pays with a personal check, the district must wait at least

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Post Office Box 631, 5825 Florida Blvd., Baton Rouge, Louisiana 70821-0631 Telephone: (225) 922-1234 Fax: (225) 922-1253 www.ladaf.state.la.us

Release Date 9-26-07

five working days before paying OGB that person's premium. Please use the attached form to track the OGB insurance premiums for each supervisor and retiree. This form **must** be reviewed by the district board at its board meeting each month, recorded in the board minutes and then a copy of the insurance form emailed to the Office of Soil and Water Conservation. Contact the Office of Soil and Water Conservation for an electronic copy of this form so your district can email a copy each month to this office.

Your immediate attention to correcting these findings is requested. Also, **within forty-five (45) days** provide this office **in writing** the actions taken by the New River Soil and Water Conservation board to correct the findings and to ensure that there will be no recurrences.

Please be advised that copies of your district audit will be provided the state legislative auditor's office. It is the board's and not its employee's responsibility to insure that the administration of the district business is conducted properly and that the district complies with all State Committee PPMs and state law. I encourage you and your district staff to request assistance from this office any time your board feels we can assist it in meeting its administrative and program responsibilities, including resolving the findings cited in this audit.

Sincerely,



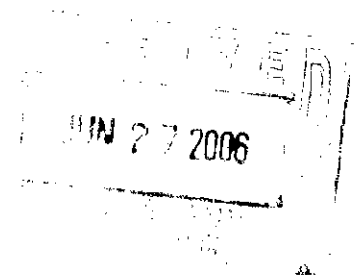
Bradley E. Spicer  
Assistant Commissioner

BES:le

Attachment

cc: Bennie Tate (2)

**LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
AUDIT DIVISION**



**NEW RIVER SOIL AND WATER CONSERVATION DISTRICT**

**CONVENT, LOUISIANA**

**REPORT NO. 05-23-39**

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2005**

**LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
AUDIT DIVISION**

**REPORT NO. 05-23-39**

**NEW RIVER SOIL AND WATER CONSERVATION DISTRICT  
CONVENT, LOUISIANA**

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LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
AUDIT DIVISION

June 22, 2006  
Board of Supervisors  
New River Soil and Water Conservation District  
P. O. Box 72  
Convent, Louisiana 70723

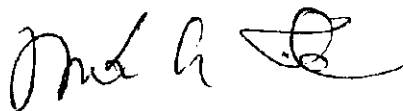
Gentlemen:

We have audited the accompanying Balance Sheet of the New River Soil and Water Conservation District, as of June 30, 2005, and the related Statements of Revenue, Expenditures and Changes in Fund Balance for the year then ended. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Our audit was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures, as we considered necessary. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly in all material respects the financial position of the New River Soil and Water Conservation District as of June 30, 2005, and the results of its operations and changes in its fund balance for the year then ended, in conformity with generally accepted accounting principles applied on a consistent basis.

Sincerely,



Mark A. Tillman  
Audit Director

MAT: bt

cc. State Soil and Water Conservation Committee  
Legislative Auditor

**LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
AUDIT DIVISION**

**REPORT NO. 05-23-39**

**REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS**

Management of the New River Soil and Water Conservation District is responsible for the District's compliance with state and local regulations. As part of our audit, we selected and tested transactions and records to determine the extent to which the new River Soil and Water Conservation District complied with material laws and regulations of the State of Louisiana.

Our testing of transactions and records disclosed the following instances of noncompliance:

The financial statements of the district had not been prepared in accordance with state law and in the time frame established by the State Office of Soil and Water Conservation.

Group insurance premiums cannot be paid by the district prior to the district receiving payment of the premiums from the supervisor(s). It was disclosed during the audit this had occurred four times during FYE 6/30/2005. The supervisor and/or retirees' share of the group insurance premiums must be received by and deposited into the districts' bank account prior to the payment of the premium by the district.

**EXHIBIT A**

**AUDITED COMBINED BALANCE SHEET**

	GENERAL FUND	SPEC. REVENUE FUND	GENERAL FIXED ASSETS	FUND BALANCE 2005	FUND BALANCE 2004
<b>ASSETS</b>					
Cash	\$33,199.34	\$4,808.71		\$38,008.05	\$42,819.86
Accounts Receivable	\$0.00	\$0.00		\$0.00	\$6,649.00
Petty Cash	\$0.00	\$0.00		\$0.00	\$0.00
Certificates of Deposit	\$0.00	\$0.00		\$0.00	\$0.00
Due From Other Fund	\$0.00	\$0.00		\$0.00	\$0.00
Money Market	\$0.00	\$0.00		\$0.00	\$0.00
Savings	\$0.00	\$0.00		\$0.00	\$0.00
Prepaid Insurance	\$78.08	\$0.00		\$78.08	\$78.08
Prepaid Maintenance	\$0.00	\$0.00		\$0.00	\$0.00
Furniture & Equipment			\$7,878.34	\$7,878.34	\$6,488.34
<b>TOTAL ASSETS</b>	<b>\$33,277.42</b>	<b>\$4,808.71</b>	<b>\$7,878.34</b>	<b>\$45,964.47</b>	<b>\$56,035.28</b>
<b>LIABILITIES</b>					
Accounts Payable	\$315.00	\$0.00		\$315.00	\$455.00
Accrued Salaries	\$1,008.00	\$0.00		\$1,008.00	\$552.00
Accrued FICA	\$77.11	\$0.00		\$77.11	\$42.23
Accrued Retirement	\$0.00	\$0.00		\$0.00	\$0.00
Accrued Leave	\$2,157.29	\$0.00		\$2,157.29	\$1,259.25
Due To Other Fund	\$0.00	\$0.00		\$0.00	\$0.00
<b>TOTAL LIABILITIES</b>	<b>\$3,557.40</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,557.40</b>	<b>\$2,308.48</b>
<b>FUND EQUITY</b>					
Fund Balance-Res.-Group Insurance	\$6,322.04	\$0.00		\$6,322.04	\$3,228.80
Fund Balance-Res.-Other Insurance	\$78.08	\$0.00		\$78.08	\$78.08
Fund Balance-Res.-Maintenance	\$0.00	\$0.00		\$0.00	\$0.00
Fund Balance-Res.-Retirement	\$0.00	\$0.00		\$0.00	\$0.00
Fund Balance-Unreserved	\$23,319.90	\$4,808.71		\$28,128.61	\$43,931.58
Investments in G. F. A.			\$7,878.34	\$7,878.34	\$6,488.34
<b>TOTAL FUND EQUITY</b>	<b>\$29,720.02</b>	<b>\$4,808.71</b>	<b>\$7,878.34</b>	<b>\$42,407.07</b>	<b>\$53,726.80</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$33,277.42</b>	<b>\$4,808.71</b>	<b>\$7,878.34</b>	<b>\$45,964.47</b>	<b>\$56,035.28</b>

The accompanying notes are an integral part of this statement.

**EXHIBIT B****STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE**

	<b>GENERAL FUND 2005</b>	<b>SPECIAL REVENUE</b>	<b>TOTAL FUND 2005</b>	<b>TOTAL FUND 2004</b>
<b>REVENUE</b>				
DNR	\$0.00	\$1,045.00	\$1,045.00	\$1,700.00
Farm Bill	\$4,367.00	\$0.00	\$4,367.00	\$14,649.00
Flags	\$0.00	\$0.00	\$0.00	\$0.00
Interest	\$210.42	\$4.93	\$215.35	\$186.68
Local	\$2,500.00	\$0.00	\$2,500.00	\$7,015.00
Miscellaneous	\$2,360.00	\$0.00	\$2,360.00	\$30.88
RC&D	\$0.00	\$0.00	\$0.00	\$0.00
Revegetation	\$0.00	\$0.00	\$0.00	\$6,402.00
Seedlings	\$748.00	\$0.00	\$748.00	\$266.00
State Funds	\$33,031.00	\$0.00	\$33,031.00	\$24,679.66
Water Quality	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUE</b>	<b>\$43,216.42</b>	<b>\$1,049.93</b>	<b>\$44,266.35</b>	<b>\$54,929.22</b>
<b>EXPENDITURES</b>				
Advertisements (bid notices)	\$0.00	\$0.00	\$0.00	\$0.00
Area Meeting	\$150.00	\$0.00	\$150.00	\$150.00
Awards, Contests, Promotions	\$1,147.81	\$0.00	\$1,147.81	\$1,987.04
Bank Charges	\$25.00	\$70.00	\$95.00	\$120.00
Board Meetings-per diem	\$1,505.00	\$0.00	\$1,505.00	\$1,960.00
Board Meetings-mileage	\$527.34	\$0.00	\$527.34	\$726.62
Boat Launch Fees	\$0.00	\$0.00	\$0.00	\$0.00
Dues & Subscriptions	\$1,260.00	\$0.00	\$1,260.00	\$586.26
Equipment Purchase	\$3,994.00	\$0.00	\$3,994.00	\$758.92
Field Materials/Supplies	\$0.00	\$1,851.29	\$1,851.29	\$1,035.20
Flow Thru Funds	\$0.00	\$0.00	\$0.00	\$0.00
Insurance-group health	\$0.00	\$0.00	\$0.00	\$0.00
Insurance-other	\$500.00	\$0.00	\$500.00	\$385.00
Insurance-unemployment	\$0.00	\$0.00	\$0.00	\$4.66
Maintenance & Repairs	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$92.00	\$92.00	\$0.00
Office Supplies	\$438.05	\$0.00	\$438.05	\$541.06
Plants	\$0.00	\$0.00	\$0.00	\$2,224.00
Postage	\$287.30	\$0.00	\$287.30	\$319.98
Rent	\$0.00	\$0.00	\$0.00	\$0.00
Rentals & Leases	\$0.00	\$0.00	\$0.00	\$0.00
Salaries	\$40,874.54	\$0.00	\$40,874.54	\$33,144.00
FICA	\$3,149.23	\$0.00	\$3,149.23	\$2,535.51
Retirement	\$0.00	\$0.00	\$0.00	\$0.00
Telephone	\$1,182.76	\$0.00	\$1,182.76	\$1,466.13
Travel	\$2,854.84	\$0.00	\$2,854.84	\$2,256.18
Trees	\$661.00	\$0.00	\$661.00	\$156.00
<b>TOTAL EXPENDITURES</b>	<b>\$58,556.87</b>	<b>\$2,013.29</b>	<b>\$60,570.16</b>	<b>\$50,356.56</b>
<b>Excess (deficiency) of Revenue over Expenditures</b>	<b>(\$15,340.45)</b>	<b>(\$963.36)</b>	<b>(\$16,303.81)</b>	<b>\$4,572.66</b>

The accompanying notes are an  
integral part of this statement.

**EXHIBIT C**

**STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE**

	GENERAL FUND 2005	SPEC. REVENUE FUND	TOTAL FUND 2005	TOTAL FUND 2004
Fund Balance-Unreserved Beginning of the Year	\$38,703.92	\$5,227.66	\$43,931.58	\$38,514.39
Excess (deficiency) of Revenue over Expenditures	(\$15,340.45)	(\$963.36)	(\$16,303.81)	\$4,572.66
Less: Prior Period Adjustment/Transfers	(\$43.57)	\$544.41	\$500.84	\$844.53
Less: Establish F. B.-Reserved for Other Insurance	\$0.00	\$0.00	\$0.00	\$0.00
Less: Establish F. B.-Reserved for Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance-Unreserved End of the Year	<u>\$23,319.90</u>	<u>\$4,808.71</u>	<u>\$28,128.61</u>	<u>\$43,931.58</u>
<b>OTHER FINANCING SOURCES</b>				
Fund Balance-Reserved for Group Insurance (Beg. Balance)	\$3,228.80	\$0.00	\$3,228.80	\$2,247.18
Plus: Paid-in by Supervisors	\$21,186.04	\$0.00	\$21,186.04	\$13,949.66
Less: Paid-out by District	(\$18,092.80)	\$0.00	(\$18,092.80)	(\$12,968.04)
Less: Prior Period Correction	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance Reserved for Group Insurance (Ending Balance)	<u>\$6,322.04</u>	<u>\$0.00</u>	<u>\$6,322.04</u>	<u>\$3,228.80</u>
Fund Balance-Reserved for Other Insurance (Beg. Balance)	\$78.08	\$0.00	\$78.08	\$78.08
Plus: Paid-in	\$500.00	\$0.00	\$500.00	\$385.00
Less: Paid-out	(\$500.00)	\$0.00	(\$500.00)	(\$385.00)
Fund Balance Reserved for Other Insurance (Ending Balance)	<u>\$78.08</u>	<u>\$0.00</u>	<u>\$78.08</u>	<u>\$78.08</u>
Fund Balance-Reserved for Maintenance (Beg. Balance)	\$0.00	\$0.00	\$0.00	\$0.00
Plus: Paid-in	\$0.00	\$0.00	\$0.00	\$0.00
Less: Paid-out	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance Reserved for Maintenance (Ending Balance)	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

The accompanying notes are an  
integral part of this statement.

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
AUDIT DIVISION

REPORT NO. 05-23-39

NEW RIVER SOIL AND WATER CONSERVATION DISTRICT

CONVENT, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2005

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Louisiana Legislature created the New River Soil and Water Conservation District. The District primarily assists farmers and other land users in the wise use of their lands and the prevention of erosion of farm and urban land and the pollution of waters in the state. The governing board of supervisors administers the operations and responsibilities of the District in accordance with Louisiana Statutes. The board is comprised of five members.

In April 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November, 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent pronouncements are recognized as generally accepted accounting principles for state and local governments.

The financial statements of the New River Soil and Water Conservation District are prepared in accordance with the standards established by the GASB. GASB Codification Section 2100 established criteria for determining the governmental reporting entity to be the New River Soil and Water Conservation District. The accompanying statements present information only as to the transactions of the District.

**A. FUND ACCOUNTING**

The financial statements of the New River Soil and Water Conservation District

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
AUDIT DIVISION

**REPORT NO. 05-23-39**

are presented as if the accounts were organized on the basis of funds and account groups, each of which would be considered a separate accounting entity. Since the District has financial resources, which are required to be accounted for in other funds, a general fund and a special revenue fund were both employed.

During the fiscal year ending June 30, 2005, the New River Soil and Water Conservation District receives funds it considers Special Revenue Funds and the financial records have been prepared accordingly.

**B. FIXED ASSETS**

Fixed assets used in the governmental fund type operations are accounted for in the General Fixed Assets account group, rather than the Governmental Fund. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

This account group is not a "fund." It is concerned with the measurement of financial position, not with measurement of operations.

**C. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The records are maintained on a cash basis and the accompanying financial statements have been converted to a modified accrual basis of accounting using the following practices:

**(1) Revenue**

State Funds are recorded when the District is entitled to the funds.

Newsletter sponsors and equipment rental are recorded in the year earned.

Interest income on time deposits is recorded when the deposits have matured and the income is available.

**LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
AUDIT DIVISION**

**REPORT NO. 05-23-39**

Rents and royalties are recorded in the year earned.

Subsequently all other revenues are recorded when received.

**(2) Expenditures**

Expenditures were recognized in the accounting period in which the liabilities are both measurable and incurred.

**D. BUDGETARY PRACTICES**

A budget was submitted to the Office of Soil and Water Conservation, Louisiana Department of Agriculture and Forestry. State Funding for the year was based upon the allocation procedures established in the program rules and regulations.

**E. ANNUAL AND SICK LEAVE**

Employees earn and accumulate annual and sick leave at various rates depending on their years of service. Unused annual and sick leave accumulates without limit. The number of hours of unused annual leave for which an employee may receive a lump sum payment upon termination from District employment may not exceed 300 hours.

At June 30, 2005 (fiscal close), the New River Soil and Water Conservation District had accumulated and vested \$2,157.29, in leave privileges, required to be accrued under SFAS 43. Current year expenditures for salary and leave privileges total \$40,874.54.

**F. PENSION PLAN  
SOCIAL SECURITY BENEFITS**

Substantially all employees of the New River Soil and Water Conservation District

**LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
AUDIT DIVISION**

**REPORT NO. 05-23-39**

are members of the Social Security System. The Employee contribution was 7.65% of gross salary from July 1, 2004, through June 30, 2005. The District contributed an additional 7.65% of gross salary from July 1, 2004, through June 30, 2005. The District does not guarantee the benefits granted by the Social Security System.

**2. CHANGES IN GENERAL FIXED ASSETS**

The General Fixed Assets of the New River Soil and Water Conservation District had a net increase of \$1,390.00 for the year ended June 30, 2005.

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
AUDIT DIVISION

REPORT NO. 05-23-39

**4. COMPENSATION PAID TO BOARD MEMBERS**

The schedule of compensation paid to the New River Soil and Water Conservation District Supervisors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the New River Soil and Water Conservation District Supervisors is included in the general administrative expenditures of the General Fund. Members of the governing board receive compensation pursuant to Louisiana Revised Statute 3:1207.

**PER DIEM/MILEAGE PAID TO BOARD MEMBERS  
FOR THE YEAR ENDING JUNE 30, 2005**

BOARD MEMBER	MEETINGS REIMBURSED	PER DIEM	MILEAGE	TOTAL AMOUNT
William Delaune	6	\$ 210.00	\$122.60	\$ 332.60
W. P, Duplessis	11	\$ 385.00	\$150.08	\$ 535.08
Ozane Gravois	6	\$ 210.00	\$ 39.84	\$ 249.84
James Smith	10	\$ 350.00	\$134.00	\$ 484.00
Donald Stein	10	\$ 350.00	\$ 80.82	\$ 430.82
	TOTALS	\$1,505.00	\$527.34	\$2,032.34

TOTAL NUMBER OF BOARD MEETINGS DURING THE YEAR WAS 11.